

FREE TRANSMITTAL
for FY 2003

Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	5,098.00
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Complete if Known

Application Number	09/435733
Filing Date	November 8, 1999
First Named Inventor	Galdes, et al.
Examiner Name	M. Brannock
Group Art Unit	1646
Attorney Docket No.	CIBT-P02-052

METHOD OF PAYMENT (check all that apply)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check	Credit Card	Money Order	Other	None

☒ Deposit Account

Deposit
Account
Number

18-1945

Deposit
Account
Name

Ropes & Gray

The Commissioner is hereby authorized to: (check all that apply)

<input checked="" type="checkbox"/>	Charge fee(s) indicated below	<input checked="" type="checkbox"/>	Credit any overpayments
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☒ Charge any additional fee(s) during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Identify the entity</p> <p>2. Identify the asset</p> <p>3. Identify the liability</p> <p>4. Identify the equity</p> <p>5. Identify the income</p> <p>6. Identify the expense</p> <p>7. Identify the owner's contribution</p> <p>8. Identify the owner's withdrawal</p> <p>9. Identify the owner's salary</p> <p>10. Identify the owner's dividend</p>	<p>1. Identify the entity</p> <p>2. Identify the asset</p> <p>3. Identify the liability</p> <p>4. Identify the equity</p> <p>5. Identify the income</p> <p>6. Identify the expense</p> <p>7. Identify the owner's contribution</p> <p>8. Identify the owner's withdrawal</p> <p>9. Identify the owner's salary</p> <p>10. Identify the owner's dividend</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	750	2001	375	Utility filing fee	
1002	330	2002	165	Design filing fee	
1003	520	2003	260	Plant filing fee	
1004	750	2004	375	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

			Extra Claims		Fee from below		Fee Paid
Total Claims	162	-20** =	142	x	18.00	=	2,556.00
Independent Claims	21	-3** =	18	x	84.00	=	1,512.00
Multiple Dependent					280.00	=	280.00

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities typically use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation, which is simpler but may result in higher taxable income in the early years of an asset's life.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which is simpler but may result in higher taxable income in the early years of an asset's life.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard, which requires the recognition of most leases on the balance sheet. Small entities may use the ASC 840 (Leases) standard, which allows for the off-balance sheet treatment of certain leases.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) standard, which allows for the off-balance sheet treatment of certain leases.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the two-step process for goodwill impairment testing. Small entities use the one-step process, which is simpler but may result in higher impairment charges.</p>	<p>5. Goodwill Impairment</p> <p>Small entities use the one-step process for goodwill impairment testing, which is simpler but may result in higher impairment charges.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	84	2201	42	Independent claims in excess of 3
1203	280	2203	140	Multiple dependent claim, if not paid
1204	84	2204	42	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	4,348.00
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**or number previously paid if greater. For Reissues, see above

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for simplicity.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which is simpler but may not provide the same tax benefits as MACRS.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense, estimating the amount of uncollectible accounts. Small entities may use the direct write-off method, recognizing the expense only when an account is deemed uncollectible.</p>	<p>4. Bad Debt Expense</p> <p>Small entities may use the direct write-off method for bad debt expense, recognizing the expense only when an account is deemed uncollectible.</p>
<p>5. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting, recognizing lease liabilities and assets. Small entities may use the ASC 840 (Leases) for simplicity.</p>	<p>5. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting, which is simpler but may not provide the same financial reporting benefits as ASC 842.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	410	2252	205	Extension for reply within second month	
1253	930	2253	465	Extension for reply within third month	930.00
1254	1,450	2254	725	Extension for reply within fourth month	
1255	1,970	2255	985	Extension for reply within fifth month	
1401	320	2401	160	Notice of Appeal	
1402	320	2402	160	Filing a brief in support of an appeal	
1403	280	2403	140	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,300	2453	650	Petition to revive - unintentional	
1501	1,300	2501	650	Utility issue fee (or reissue)	
1502	470	2502	235	Design issue fee	
1503	630	2503	315	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	750	2809	375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	750	2810	375	For each additional invention to be examined (37CFR 1.129(b))	
1801	750	2801	375	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	
Other fee (specify)		1006		Basic Filing fee - Utility (CPA)	750.00

*Reduced by Basic Filing Fee Paid	SUBTOTAL (3)	(\$)	1,680.00
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*Reduced by Basic Filing Fee Paid

SUBMITTED BY

Name (Print/Type)	David P. Halstead Ph.D.
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Registration No. (Attorney/Agent)	44,735
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Complete (if applicable)

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Signature

Date	January 7, 2003
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I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: Box CPA, Commissioner for Patents, Washington, DC 20231, on the date shown below.

Dated: 1/7/03 Signature: Maura A. Gallagher (Maura A. Gallagher)